



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.492/CTK/2024
Assessment Year : 2018-19

Alok Kumar Sahu, At-Talmul Sasan, PO: Talmul, PS: Banarpal, Dist: Angul	Vs.	ITO, Ward Angul
PAN/GIR No.DOAPS 7433 L		
(Appellant)	..	(Respondent)

Assessee by : Shri B.R.Pattnaik, CA
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 11/12/2024
Date of Pronouncement : 11/12/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 21.10.2024 in Appeal No.NFAC/2017-18/10267898 for the assessment year 2018-19.

2. Shri B.R.Pattnaik, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) has confirmed the addition made by the Assessing Officer as the assessee failed to comply with the notices issued by him. It was the submission that the email

address given in the portal was not operative and, therefore, the notices were not served on the assessee for which, there was non-compliance before the Id CIT(A). It was the submission that even the assessment order was passed u/s.147 r.w.s 144 of the Act due to non-representation by the assessee at the assessment stage. It was the prayer that one more opportunity may be given to the assessee to represent his case before the Assessing Officer and Id AR undertakes in the Bar to comply with the notices and furnish required evidences and details before the AO to substantiate his case.

4. In reply, Id SR DR has raised serious objection to the request of Id AR of the assessee. It was the submission that several notices were issued to the assessee as is evident from the impugned order and no compliance was made. It was the submission that no fruitful purpose will be served to give another opportunity.

5. We have considered the rival submissions and perused the record of the case. It is observed that the reason for non-representation before the lower authorities was the communication gap between the Tax consultant and the assessee. The email address given by the assessee was not in operational and the assessee was unable to know the date of communication given by the revenue authorities. Now, Id AR has stated in the Bar that the email address is now operational and the assessee is conscious about his tax matters and also undertakes that the assessee will

cooperate in the set aside proceedings if the matter is remitted back to the file of the Assessing Officer. In these circumstances, in the interest of justice and give one more opportunity to the assessee to represent his case, the issues in this appeal are restored to the file of the Assessing Officer for fresh adjudication as per law and after providing adequate opportunity of hearing to the assessee.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 11/12/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 11/12/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Alok Kumar Sahu, At-Talmul Sasan, PO: Talmul, PS: Banarpal, Dist: Angul
2. The Respondent: ITO, Ward Angul
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary
ITAT, Cuttack